

House Bill 358 (AS PASSED HOUSE AND SENATE)

By: Representative Martin of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxation, so as to extend the periods of exemption for use of
3 food for hunger relief purposes and use of food donated for disaster relief purposes; to
4 provide for related matters; to provide an effective date; to repeal conflicting laws; and for
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use taxation, is amended by revising paragraphs (57.2) and (57.3) as follows:

10 "(57.2)(A) For the period commencing July 1, 2007, and ending on June 30, ~~2009~~
11 2011, the use of prepared food and beverages which are donated to a qualified nonprofit
12 agency and which are used for hunger relief purposes.

13 (B) As used in this paragraph, the term 'qualified nonprofit agency' means any entity
14 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code
15 and which provides hunger relief.

16 (C) Any person making a donation of prepared food and beverages for the purpose
17 specified in this paragraph shall remit the tax imposed thereon unless the person making
18 use of such prepared food and beverages furnishes the person making the donation with
19 an exemption determination letter issued by the commissioner certifying that the person
20 making use of such food and beverages is entitled to use the prepared food and
21 beverages without paying the tax.

22 (D) The commissioner is authorized to promulgate rules and regulations deemed
23 necessary in order to administer and effectuate this paragraph;

24 (57.3)(A) For the period commencing July 1, 2007, and ending on June 30, ~~2009~~ 2011,
25 the use of prepared food and beverages which are donated following a natural disaster
26 and which are used for disaster relief purposes.

27 (B) The commissioner is authorized to promulgate rules and regulations deemed
28 necessary in order to administer and effectuate this paragraph;"

29 **SECTION 2.**

30 This Act shall become effective upon its approval by the Governor or upon its becoming law
31 without such approval.

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.